

Deloitte Transactions and Business Analytics LLP
191 Peachtree Street, Suite 2000
Atlanta, GA 30303-1749
Telephone: 404.631.3455
Facsimile: 404.443.9555
Keith Adams

Valuation and Discovery Services Provider

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:

WESTINGHOUSE ELECTRIC COMPANY
LLC, *et al.*,¹

Debtors.

Chapter 11

Case No. 17-10751 (MEW)

(Jointly Administered)

**FINAL FEE APPLICATION BY DELOITTE TRANSACTIONS AND BUSINESS
ANALYTICS LLP FOR COMPENSATION FOR SERVICES RENDERED AS
VALUATION AND DISCOVERY SERVICES PROVIDER TO THE DEBTORS FOR
THE PERIOD FROM MARCH 29, 2017 THROUGH JUNE 30, 2018**

Name of Applicant:	Deloitte Transactions and Business Analytics LLP
Authorized to Provide Services as:	Valuation and Discovery Services Provider
Date of Retention:	<i>Nunc Pro Tunc</i> to March 29, 2017
Period for which Compensation and Reimbursement is Sought:	March 29, 2017 through June 30, 2018
Amount of Compensation Sought as Actual, Reasonable, and Necessary:	\$228,786.30
Amount of Expense Reimbursement Sought:	\$0.00
Total Amount of Fees and Expense Reimbursement Sought as Actual, Reasonable and Necessary (100%):	<u>\$228,786.30</u>

This is (a)n: ___ monthly ___ interim X final application

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, if any, are: Westinghouse Electric Company LLC (0933), CE Nuclear Power International, Inc. (8833), Fauske and Associates LLC (8538), Field Services, LLC (2550), Nuclear Technology Solutions LLC (1921), PaR Nuclear Holding Co., Inc. (7944), PaR Nuclear, Inc. (6586), PCI Energy Services LLC (9100), Shaw Global Services, LLC (0436), Shaw Nuclear Services, Inc. (6250), Stone & Webster Asia Inc. (1348), Stone & Webster Construction Inc. (1673), Stone & Webster, Inc. d/b/a WECTEC Global Project Services Inc. (8572); Stone & Webster International Inc. (1586), Stone & Webster Services LLC (5448), Toshiba Nuclear Energy Holdings (UK) Limited (N/A), TSB Nuclear Energy Services Inc. (2348), WEC Carolina Energy Solutions, Inc. (8735), WEC Carolina Energy Solutions, LLC (2002), WEC Engineering Services Inc. (6759), WEC Equipment & Machining Solutions, LLC (3135), WEC Specialty LLC (N/A), WEC Welding and Machining, LLC (8771), WECTEC Contractors Inc. (4168), WECTEC LLC (6222), WECTEC Staffing Services LLC (4135), Westinghouse Energy Systems LLC (0328), Westinghouse Industry Products International Company LLC (3909), Westinghouse International Technology LLC (N/A), and Westinghouse Technology Licensing Company LLC (5961). The Debtors' principal offices are located at 1000 Westinghouse Drive, Cranberry Township, Pennsylvania 16066.

PRIOR MONTHLY FEE STATEMENTS FILED

Date Filed Docket No.	Period Covered	Amounts Requested		Amounts Approved/ Pending Approval		Holdback Amounts
		Fees	Expenses	Fees (80%)	Expenses (100%)	Fees (20%)
9/8/2017 #1334	3/29/17 – 6/30/17	\$56,571.82	\$0.00	\$45,257.46	\$0.00	\$11,314.36
9/14/2017 #1361	7/01/17 – 7/31/17	\$43,487.84	\$0.00	\$34,790.27	\$0.00	\$8,697.57
10/10/2017 #1497	8/1/17 – 8/31/17	\$15,486.74	\$0.00	\$12,389.39	\$0.00	\$3,097.35
10/25/2017 #1618	9/01/17 – 9/30/17	\$13,470.34	\$0.00	\$10,776.27	\$0.00	\$2,694.07
12/06/2017 #1876	10/01/17 – 10/31/17	\$7,299.94	\$0.00	\$5,839.96	\$0.00	\$1,459.99
01/29/2018 #2314	11/01/17 – 11/30/17	\$5,299.94	\$0.00	\$4,239.95	\$0.00	\$1,059.99
1/29/2018 #2315	12/1/17 – 12/31/17	\$5,299.94	\$0.00	\$4,239.95	\$0.00	\$1,059.99
3/12/2018 #2801	1/01/18 – 1/31/18	\$4,908.14	\$0.00	\$3,926.51	\$0.00	\$981.63
4/10/2018 #3056	2/01/18 – 2/29/18	\$4,669.94	\$0.00	\$3,735.95	\$0.00	\$933.99
5/08/2018 #3180	3/01/18 – 3/31/18	\$4,669.94	\$0.00	\$3,735.95	\$0.00	\$933.99
5/31/2018 #3364	4/01/18 – 4/30/18	\$5,509.94	\$0.00	\$4,407.95	\$0.00	\$1,101.99
6/26/2018 #3482	5/01/18 – 5/31/18	\$4,669.94	\$0.00	\$3,735.95	\$0.00	\$933.99
7/18/2018 #3598	6/01/18 – 6/30/18	\$57,441.84	\$0.00	\$45,953.47	\$0.00	\$11,488.37
Totals		\$228,786.30	\$0.00	\$183,029.04	\$0.00	\$45,757.26

CUMULATIVE TIME SUMMARY

For the Period of March 29, 2017 through June 30, 2018

Name	Position	Total Hours	Hourly Rate	Total Fees
Adams, Keith	Partner/Principal	13.60	\$640	\$8,704.00
Moss, Kevin	Partner/Principal	4.50	\$640	\$2,880.00
Hannagan, Peter	Senior Manager	26.90	\$561	\$15,090.90
Kettles, Sara	Manager	49.60	\$521	\$25,841.60
Jones, Colette	Manager	1.90	\$473	\$898.70
Cruz, Vinnrique	Senior Consultant	1.90	\$406	\$771.40
Barrazotto, Chip	Senior Consultant	81.90	\$388	\$31,777.20
Kandukuri, Pavani	Senior Consultant	0.30	\$388	\$116.40
Portocarrero, Manuel	Senior Consultant	103.80	\$388	\$40,274.40
Ramakrishnan, Swetha	Senior Consultant	35.60	\$388	\$13,812.80
Sawyer, Thomas	Senior Consultant	1.20	\$388	\$465.60
Abrom, Carisa	Senior Consultant	10.90	\$350	\$2,968.20
Cooper, Carla	Senior Consultant	39.70	\$350	\$13,895.00
Amey, Felix	Consultant	0.30	\$340	\$102.00
Knowles, Suzanne	Consultant	0.60	\$340	\$204.00
Naga, Mokkapati	Consultant	1.00	\$340	\$340.00
Tangudu, Praveen	Consultant	1.00	\$340	\$340.00
Total Fees		374.70		\$158,482.20

Average Hourly Billing Rate: \$422.96

CUMULATIVE FEES BY CATEGORY SUMMARY²

For the Period of March 29, 2017 through June 30, 2018

Valuation Services

Project Categories	Total Hours	Total Fees
CA – Reports	1.0	\$340.00
CA – Scripts	1.0	\$340.00
Evidence – Logging & Tracking	0.6	\$204.00
Interim Goodwill Impairment Test	199.5	\$86,821.00
Preparation of Fee Applications	50.60	\$16,863.20
Project Management	3.80	\$1,670.10
Technical Support	0.30	\$102.00
Trade Name Impairment Test	117.90	\$52,141.90
Total Fees	374.70	\$158,482.20

Discovery Services

Project Categories	Total Hours	Total Fees
User Fees		\$37,230.00
Hosting Fees		\$33,074.10
Total Fees		\$70,304.10

² Pursuant to the *Application of Debtors Pursuant to 11 U. S. C. §§ 327(a) and 328 and Fed. R. Bankr. P 2014(a) and 2016, and Local Rules 2014-1 and 2016-1 for Authority to Employ and Retain Deloitte Transactions and Business Analytics LLP as Valuation and Discovery Services Provider Nunc Pro Tunc to the Petition Date* (the “DTBA Retention Application”), DTBA provides certain e-discovery services to the Debtors that may be billed according to different metrics than hourly rates, as set forth in Appendix B to the Engagement Letter (as such term is defined in the DTBA Retention Application).

Deloitte Transactions and Business Analytics LLP
191 Peachtree Street, Suite 2000
Atlanta, GA 30303-1749
Telephone: 404.631.3455
Facsimile: 404.443.9555
Keith Adams

Valuation and Discovery Services Provider

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:

WESTINGHOUSE ELECTRIC COMPANY
LLC, *et al.*,¹

Debtors.

Chapter 11

Case No. 17-10751 (MEW)

(Jointly Administered)

**FINAL FEE APPLICATION OF DELOITTE TRANSACTIONS AND BUSINESS
ANALYTICS LLP FOR COMPENSATION FOR SERVICES RENDERED INCURRED
AS VALUATION AND DISCOVERY SERVICES PROVIDER TO THE DEBTORS FOR
THE PERIOD FROM MARCH 29, 2017 THROUGH JUNE 30, 2018**

Deloitte Transactions and Business Analytics LLP (“DTBA” or the “Applicant”), valuation and discovery services provider to the above-captioned debtors and debtors-in-possession (collectively, the “Debtors”) in these chapter 11 cases, hereby seeks allowance of compensation pursuant to section 330 of title 11 of the United States Code (the “Bankruptcy Code”), rule 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and rule 2016-1 of the Local Rules of the United States Bankruptcy Court for the Southern District of New York (the “Local Rules”), for the period commencing March 29, 2017 through and including June 30, 2018 (the “Final Application Period”). In support of this final fee application (the “Final Application”), DTBA respectfully represents as follows:

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, if any, are: Westinghouse Electric Company LLC (0933), CE Nuclear Power International, Inc. (8833), Fauske and Associates LLC (8538), Field Services, LLC (2550), Nuclear Technology Solutions LLC (1921), PaR Nuclear Holding Co., Inc. (7944), PaR Nuclear, Inc. (6586), PCI Energy Services LLC (9100), Shaw Global Services, LLC (0436), Shaw Nuclear Services, Inc. (6250), Stone & Webster Asia Inc. (1348), Stone & Webster Construction Inc. (1673), Stone & Webster, Inc. d/b/a WECTEC Global Project Services Inc. (8572); Stone & Webster International Inc. (1586), Stone & Webster Services LLC (5448), Toshiba Nuclear Energy Holdings (UK) Limited (N/A), TSB Nuclear Energy Services Inc. (2348), WEC Carolina Energy Solutions, Inc. (8735), WEC Carolina Energy Solutions, LLC (2002), WEC Engineering Services Inc. (6759), WEC Equipment & Machining Solutions, LLC (3135), WEC Specialty LLC (N/A), WEC Welding and Machining, LLC (8771), WECTEC Contractors Inc. (4168), WECTEC LLC (6222), WECTEC Staffing Services LLC (4135), Westinghouse Energy Systems LLC (0328), Westinghouse Industry Products International Company LLC (3909), Westinghouse International Technology LLC (N/A), and Westinghouse Technology Licensing Company LLC (5961). The Debtors’ principal offices are located at 1000 Westinghouse Drive, Cranberry Township, Pennsylvania 16066.

JURISDICTION

1. The Court has subject matter jurisdiction to consider and determine this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b). Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

STATUTORY BASIS

2. The statutory predicates for the relief requested herein are: (i) sections 330 and 331 of the Bankruptcy Code; (ii) rule 2016 of the Bankruptcy Rules; (iii) rule 2016-1 of the Local Rules; and (iv) the Compensation Order (as defined below). This Final Application has been prepared in accordance with General Order M-447, *Amended Guidelines for Fees and Disbursements for Professionals in Southern District of New York Bankruptcy Cases*, effective as of February 5, 2013 (the “Local Guidelines”), and the *United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330*, effective January 30, 1996 (the “UST Guidelines” and, together with the Local Guidelines, the “Guidelines”). Pursuant to the Guidelines, a certification regarding compliance with the Guidelines is attached hereto as Exhibit B.

BACKGROUND

A. General Background

3. On March 29, 2017 (the “Petition Date”), each of the Debtors commenced a voluntary case under chapter 11 of the Bankruptcy Code. The Debtors are authorized to operate their businesses and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. No trustee, examiner, or statutory committee of creditors has been appointed in these chapter 11 cases.

4. The Debtors’ cases are being jointly administered pursuant to Bankruptcy Rule 1015(b).

B. Interim Compensation and the Retention of DTBA

5. On May 24, 2017, the Court entered the *Order Pursuant to 11 U.S.C. §§ 105(a), 330, 331, Fed. R. Bankr. P. 2016, and Local Rule 2016-1 Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals* [Docket No. 544] (the “Compensation Order”). Pursuant to the terms of the Compensation Order, retained professionals shall, among other things, file interim and final fee applications for approval of fees and expenses in accordance with the relevant provision of the Bankruptcy Code, the Bankruptcy Rules, and the Local Rules.

6. On August 11, 2017, the Debtors filed the *Application of Debtors Pursuant to 11 U.S.C. §§ 327(a) and 328, Fed. R. Bankr. P. 2014(a) and 2016, and Local Rules 2014-1 and 2016-1 for Authority to Employ and Retain Deloitte Transactions and Business Analytics LLP as Valuation and Discovery Services Provider to the Debtors Nunc Pro Tunc to the Petition Date* [Docket No. 1128] (the “Retention Application”).

7. On September 5, 2017, the Court approved the Retention Application and DTBA’s retention as valuation and discovery services provider to the Debtors *nunc pro tunc* to the Petition Date [Docket No. 1300] (the “Retention Order”).

8. On June 12, 2018, the Debtors filed the *Supplemental Application of Debtors Pursuant to 11 U.S.C. §§ 327(a) and 328(a), Fed. R. Bankr. P. 2014(a) and 2016, and Local Rules 2014-1 and 2016-1 for Authority to Employ and Retain Deloitte Transactions and Business Analytics LLP as Valuation and Discovery Services Provider to the Debtors Nunc Pro Tunc to January 22, 2018* [Docket No. 3488] (the “Supplemental Retention Application”).

9. On June 27, 2018, the Court approved the Supplemental Retention Application and DTBA’s expanded retention as valuation and discovery services provider to the Debtors *nunc pro tunc* to January 22, 2018 [Docket No. 3490] (the “Supplemental Retention Order”).

PRIOR FEE STATEMENTS FILED DURING THE FINAL APPLICATION PERIOD

10. On September 8, 2017, DTBA filed its first combined monthly fee statement for interim allowance and payment of compensation in the amount of \$56,571.82 for the period from

March 29, 2017 through June 30, 2017 [Docket No. 1334] (the “First Combined Monthly Statement Period”) pursuant to the Compensation Order, requesting payment for 80% of fees for the First Combined Monthly Statement Period.

11. On September 14, 2017, DTBA filed its second monthly fee statement for interim allowance and payment of compensation in the amount of \$43,487.84 for the period from July 1, 2017 through July 31, 2017 [Docket No. 1361] (the “Second Monthly Statement Period”) pursuant to the Compensation Order, requesting payment for 80% of fees for the Second Monthly Statement Period.

12. On October 10, 2017, DTBA filed its third monthly fee statement for interim allowance and payment of compensation in the amount of \$15,486.74 for the period from August 1, 2017 through August 31, 2017 [Docket No. 1497] (the “Third Monthly Statement Period”) pursuant to the Compensation Order, requesting payment for 80% of fees for the Third Monthly Statement Period.

13. On October 25, 2017, DTBA filed its fourth monthly fee statement for interim allowance and payment of compensation in the amount of \$13,470.34 for the period from September 1, 2017 through September 30, 2017 [Docket No. 1618] (the “Fourth Monthly Statement Period”) pursuant to the Compensation Order, requesting payment for 80% of fees for the Fourth Monthly Statement Period.

14. On December 06, 2017, DTBA filed its fifth monthly fee statement for interim allowance and payment of compensation in the amount of \$7,299.94 for the period from October 1, 2017 through October 31, 2017 [Docket No. 1876] (the “Fourth Monthly Statement Period”) pursuant to the Compensation Order, requesting payment for 80% of fees for the Fourth Monthly Statement Period.

15. On January 29, 2018, DTBA filed its sixth monthly fee statement for interim allowance and payment of compensation in the amount of \$5,299.94 for the period from November 1, 2017 through November 30, 2017 [Docket No. 2314] (the “Sixth Monthly”

Statement Period”) pursuant to the Compensation Order, requesting payment for 80% of fees for the Sixth Monthly Statement Period.

16. On January 29, 2018, DTBA filed its seventh monthly fee statement for interim allowance and payment of compensation in the amount of \$5,299.94 for the period from December 1, 2017 through December 31, 2017 [Docket No. 2315] (the “Seventh Monthly Statement Period”) pursuant to the Compensation Order, requesting payment for 80% of fees for the Seventh Monthly Statement Period.

17. On March 12, 2018, DTBA filed its eighth monthly fee statement for interim allowance and payment of compensation in the amount of \$4,908.14 for the period from January 1, 2018 through January 31, 2018 [Docket No. 2801] (the “Eighth Monthly Statement Period”) pursuant to the Compensation Order, requesting payment for 80% of fees for the Eighth Monthly Statement Period.

18. On April 10, 2018, DTBA filed its ninth monthly fee statement for interim allowance and payment of compensation in the amount of \$4,699.94 for the period from February 1, 2018 through February 29, 2018 [Docket No. 3056] (the “Ninth Monthly Statement Period”) pursuant to the Compensation Order, requesting payment for 80% of fees for the Ninth Monthly Statement Period.

19. On May 8, 2018, DTBA filed its tenth monthly fee statement for interim allowance and payment of compensation in the amount of \$4,699.94 for the period from March 1, 2018 through March 31, 2018 [Docket No. 3180] (the “Tenth Monthly Statement Period”) pursuant to the Compensation Order, requesting payment for 80% of fees for the Tenth Monthly Statement Period.

20. On May 31, 2018, DTBA filed its eleventh monthly fee statement for interim allowance and payment of compensation in the amount of \$5,509.94 for the period from April 1, 2018 through April 30, 2018 [Docket No. 3364] (the “Eleventh Monthly Statement Period”) pursuant to the Compensation Order, requesting payment for 80% of fees for the Eleventh Monthly Statement Period.

21. On June 26, 2018, DTBA filed its twelfth monthly fee statement for interim allowance and payment of compensation in the amount of \$4,669.94 for the period from May 1, 2018 through May 31, 2018 [Docket No. 3482] (the “Twelfth Monthly Statement Period”) pursuant to the Compensation Order, requesting payment for 80% of fees for the Twelfth Monthly Statement Period.

22. On July 18, 2018, DTBA filed its thirteenth monthly fee statement for interim allowance and payment of compensation in the amount of \$57,441.84 for the period from January 1, 2018 through June 30, 2018 [Docket No. 3598] (the “Thirteenth Monthly Statement Period”) pursuant to the Compensation Order, requesting payment for 80% of fees for the Thirteenth Monthly Statement Period.

RELIEF REQUESTED

23. By this Final Application and pursuant to the terms and conditions set forth in the Engagement Agreements (as defined in the Retention Application and Supplemental Retention Application), DTBA requests compensation of 100% of its total fees in the amount of \$228,786.30 incurred during the Final Application Period. DTBA did not incur any reimbursable expenses during the Final Application Period. DTBA submits this Final Application in accordance with the Compensation Order, Retention Order, and Supplemental Retention Order. All services for which DTBA requests compensation were performed for, or on behalf of, the Debtors.

BASIS FOR RELIEF

24. This Final Application is the final fee application submitted by DTBA in these cases. By this Final Application, DTBA requests the approval of fees in the amount of \$228,786.30 incurred during the Final Application Period. The Applicant maintains computerized records of the time expended in the rendering of the professional services required by the Debtors. These records are maintained in the ordinary course of the Applicant’s business. A detailed statement of hours spent rendering professional services to the Debtors, in support of DTBA’s request of compensation for fees incurred during the Final Application Period, is

attached hereto as Exhibit A. Exhibit A (i) identifies the professionals and paraprofessionals that rendered services in each project category; and (ii) describes each service such professional or paraprofessional performed.

25. DTBA did not incur any reimbursable expenses during the Final Application Period.

26. No agreement or understanding exists between DTBA and any nonaffiliated or unrelated person or persons for the sharing of compensation received or to be received for professional services rendered in or in connection with these cases.

DESCRIPTION OF SERVICES RENDERED

27. DTBA served or advised the Debtors in the following areas throughout the Final Application Period. Detailed descriptions of these services, the amount of fees incurred, and the amount of hours spent providing services throughout the Final Application Period are also provided in the attached Exhibit.

Valuation Services

Hours 324.10; Amount \$141,619.00

- DTBA assisted and advised the Debtors with their recognition and measurement of the fair value of certain businesses, assets, and liabilities, for financial reporting and tax planning purposes;
- DTBA assisted the Debtors by performing valuation analyses, and providing advice and recommendations under Accounting Standards Codification (“ASC”) 805 (Business Combinations);
- DTBA assisted and advised the Debtors in connection with the Debtors’ annual good will impairment testing of certain reporting units and a certain identified intangible asset; and
- DTBA assisted the Debtors by performing related valuation analyses, advice and recommendations under ASC 350 (Intangibles — Goodwill and Other).

Discovery Services

Hosting and Data Fees of \$70,304.10

- DTBA provided document review and electronic discovery services, including the collection of data, and processing, hosting, and production of data, in connection with the purchase price adjustment related to the Debtors' acquisition of outstanding equity interests of certain entities. DTBA provided such services to the Debtors that are billed according to different metrics than hourly rates.

Preparation of Fee Applications

Hours 50.60; Amount \$16,683.20

- During the Application Period, DTBA prepared monthly fee statements and interim fee applications for fees and services rendered during the Final Fee Period filed with the court.

ALLOWANCE OF COMPENSATION

28. Because of the benefits realized by the Debtors, the nature of services provided, the amount of work done, the time consumed and the skill required, DTBA requests that it be allowed, on a final basis, compensation for the professional services rendered during the Final Application Period in the sum of \$228,786.30.

29. During the Final Application Period, allowance of compensation in the amount requested would result in a blended hourly billing rate for DTBA professionals of approximately \$422.96. The fees charged by DTBA in these cases are billed in accordance with its existing billing structure and procedures in effect during the Final Application Period.

30. DTBA respectfully submits that the professional services rendered by DTBA on behalf of the Debtors during the Final Application Period were reasonable, necessary and appropriate to the administration of these chapter 11 cases and related matters.

DTBA'S REQUESTED FEES SHOULD BE ALLOWED BY THIS COURT

31. Section 330 provides that a court may award a professional employed under section 327 of the Bankruptcy Code "reasonable compensation for actual, necessary services rendered . . . and reimbursement for actual, necessary expenses." 11 U.S.C. § 330(a)(1). Section 330 sets forth the criteria for the award of compensation and reimbursement:

In determining the amount of reasonable compensation to be awarded . . . the court shall consider the nature, the extent, and the value of such services, taking into account all relevant factors, including –

- (a) the time spent on such services;
- (b) the rates charged for such services;
- (c) whether the services were necessary to the administration of, or beneficial at the time at which the service was rendered toward the completion of, a case under this title;
- (d) whether the services were performed within a reasonable amount of time commensurate with the complexity, importance, and nature of the problem, issue, or task addressed;
- (e) with respect to a professional person, whether the person is board certified or otherwise has demonstrated skill and experience in the bankruptcy field; and
- (f) whether the compensation is reasonable based on the customary compensation charged by comparably skilled practitioners in cases other than cases under this title.

11 U.S.C. § 330(a)(3).

32. In the instant case, DTBA respectfully submits that the services for which it seeks compensation in this Final Application Period were necessary for and beneficial to the Debtors and were performed economically, effectively, and efficiently. DTBA further submits that the compensation requested herein is reasonable in light of the nature, extent, and value of such services to the Debtors and all parties-in-interest. Further, in accordance with the factors enumerated in section 330 of the Bankruptcy Code, the amount of fees requested is fair and reasonable given: (i) the complexity of these cases; (ii) the time expended; (iii) the nature and extent of the services rendered; (iv) the value of such services; and (v) the costs of comparable services other than in a case under the Bankruptcy Code. Accordingly, the approval of the compensation and expense reimbursement sought herein is warranted.

CERTIFICATE OF COMPLIANCE AND WAIVER

33. Finally, as set forth in Exhibit B attached hereto, the undersigned representative of DTBA certifies that DTBA has reviewed the requirements of rule 2016-1 of the Local Rules and that the Final Fee Application substantially complies with that Local Rule. To the extent that the Final Fee Application does not comply in all respects with the requirements of Local Rule 2016-1, DTBA believes that such deviations are not material and respectfully requests that any such requirement be waived.

WHEREFORE, DTBA respectfully requests that the Court enter an order: (i) granting the allowance, on a final basis, of compensation for professional services rendered by the Applicant to the Debtors during the Final Application Period in the amount of \$228,786.30, which represents 100% of the total compensation for professional services rendered by Applicant during the Final Application Period; and (ii) granting such other relief as may be just and proper.

Dated: October 1, 2018
Atlanta, GA

Respectfully submitted,

DELOITTE TRANSACTIONS AND
BUSINESS ANALYTICS LLP

/s/ Keith Adams

Keith Adams

Principal

191 Peachtree Street, Suite 2000

Atlanta, GA 30303-1749

Telephone: 404.631.3455

Facsimile: 404.443.9555

EXHIBIT A

Westinghouse Electric Company LLC

Deloitte Transactions and Business Analytics LLP

Fees Sorted by Category for the Fee Period

March 29, 2017 - June 30, 2018

Date	Description	Rate	Hours	Fees
<i>CA - Reports</i>				
06/01/2017				
Naga Jayadev, Mokkapati	Investigated and removed Active Subscriptions for project based reports	\$340.00	1.0	\$340.00
Subtotal for CA - Reports:			1.0	\$340.00
<i>CA - Scripts</i>				
06/01/2017				
Tangudu, Praveen	Updated relativity email searches based on disabled reports	\$340.00	1.0	\$340.00
Subtotal for CA - Scripts:			1.0	\$340.00
<i>Evidence - Logging & Tracking</i>				
05/10/2017				
Knowles, Suzanne	Logged new media entries for data tapes.	\$340.00	0.6	\$204.00
Subtotal for Evidence - Logging & Tracking:			0.6	\$204.00
<i>Interim Goodwill Impairment Test</i>				
06/01/2017				
Portocarrero Neyra, Manuel	Review client provided data and update valuation model with new data	\$388.00	3.1	\$1,202.80
Portocarrero Neyra, Manuel	Review and analyze updates to Westinghouse Step 1 goodwill Model for 3.31.17 assessment	\$388.00	2.8	\$1,086.40
06/02/2017				
Portocarrero Neyra, Manuel	Update and review latest Westinghouse goodwill valuation model	\$388.00	1.2	\$465.60
06/19/2017				
Ramakrishnan, Swetha	Prepare goodwill testing model by analyzing formulas in the model and recent market data reflected in model.	\$388.00	3.0	\$1,164.00
Ramakrishnan, Swetha	Continue to prepare goodwill testing model.	\$388.00	0.8	\$310.40

Westinghouse Electric Company LLC

Deloitte Transactions and Business Analytics LLP

Fees Sorted by Category for the Fee Period

March 29, 2017 - June 30, 2018

Date	Description	Rate	Hours	Fees
<i>Interim Goodwill Impairment Test</i>				
06/20/2017				
Portocarrero Neyra, Manuel	Populate financials on goodwill valuation model for Operating Plants Business Reporting Unit	\$388.00	2.6	\$1,008.80
Portocarrero Neyra, Manuel	Update and analyze goodwill valuation model for Operating Plants Business Reporting Unit	\$388.00	3.1	\$1,202.80
Ramakrishnan, Swetha	Review underlying market data of guideline public companies and the formula for discount rate calculation.	\$388.00	1.9	\$737.20
Ramakrishnan, Swetha	Continue to review underlying data and formula for multiple approach.	\$388.00	2.1	\$814.80
Ramakrishnan, Swetha	Review of goodwill testing model to ensure that the excel links, formulas and formatting are correct and consistent across the model.	\$388.00	0.5	\$194.00
06/21/2017				
Portocarrero Neyra, Manuel	Update assumptions for Westinghouse goodwill valuation model	\$388.00	1.8	\$698.40
Portocarrero Neyra, Manuel	Analyze Westinghouse goodwill valuation model New Plants and Major Projects Reporting Unit	\$388.00	2.3	\$892.40
Ramakrishnan, Swetha	Continue review of goodwill testing model to analyze model links for correct data and errors in model formula.	\$388.00	3.0	\$1,164.00
Ramakrishnan, Swetha	Update goodwill testing model by incorporating client data.	\$388.00	2.8	\$1,086.40
Ramakrishnan, Swetha	Continue to update and review client data, market data and assumptions in the goodwill valuation model.	\$388.00	1.2	\$465.60
06/22/2017				
Portocarrero Neyra, Manuel	Format Westinghouse goodwill valuation model for New Plants and Major Projects Reporting Unit	\$388.00	2.2	\$853.60
Portocarrero Neyra, Manuel	Format Westinghouse goodwill valuation model for Operating Plants Business Reporting Unit	\$388.00	1.3	\$504.40

Westinghouse Electric Company LLC

Deloitte Transactions and Business Analytics LLP

Fees Sorted by Category for the Fee Period

March 29, 2017 - June 30, 2018

Date	Description	Rate	Hours	Fees
<i>Interim Goodwill Impairment Test</i>				
06/22/2017				
Ramakrishnan, Swetha	Incorporate feedback from P. Hannagan and M. Portocarrero (Deloitte) in goodwill testing model.	\$388.00	3.0	\$1,164.00
Ramakrishnan, Swetha	Continue to incorporate feedback from P. Hannagan and M. Portocarrero (Deloitte) in goodwill testing model.	\$388.00	2.9	\$1,125.20
Ramakrishnan, Swetha	Continue incorporating feedback from P. Hannagan and M. Portocarrero (Deloitte) in goodwill testing model.	\$388.00	1.1	\$426.80
06/26/2017				
Kettles, Sara	Review client data related to the goodwill impairment test to prepare for valuing the Reporting Units	\$521.00	2.9	\$1,510.90
Kettles, Sara	Review email correspondences from P. Hannagan, M. Portocarrero Neyra, and S. Ramakrishnan (Deloitte) related to the goodwill impairment test	\$521.00	0.9	\$468.90
Portocarrero Neyra, Manuel	Update and analyze Westinghouse goodwill valuation model	\$388.00	1.7	\$659.60
06/27/2017				
Adams, Keith	Meeting to discuss Westinghouse goodwill valuation testing around client expectations and timing of draft deliverables with S. Kettles (Deloitte)	\$640.00	0.3	\$192.00
Kettles, Sara	Meeting to discuss updates to Westinghouse goodwill valuation model and timing of draft deliverables with M. Portocarrero Neyra (Deloitte)	\$521.00	0.5	\$260.50
Kettles, Sara	Meeting to discuss Westinghouse goodwill valuation testing around client expectations and timing of draft deliverables with K. Adams (Deloitte)	\$521.00	0.3	\$156.30
Kettles, Sara	Prepare an independent goodwill impairment test model to check calculations in the goodwill valuation models received from from M. Portocarrero Neyra (Deloitte) and S. Ramakrishnan (Deloitte)	\$521.00	0.6	\$312.60

Westinghouse Electric Company LLC

Deloitte Transactions and Business Analytics LLP

Fees Sorted by Category for the Fee Period

March 29, 2017 - June 30, 2018

Date	Description	Rate	Hours	Fees
<i>Interim Goodwill Impairment Test</i>				
06/27/2017				
Portocarrero Neyra, Manuel	Meeting to discuss updates to Westinghouse goodwill valuation model and timing of draft deliverables with S. Kettles (Deloitte)	\$388.00	0.5	\$194.00
Portocarrero Neyra, Manuel	Prepare comparisons between Westinghouse goodwill valuation models	\$388.00	2.7	\$1,047.60
06/28/2017				
Kettles, Sara	Draft email correspondences to discuss the goodwill impairment test	\$521.00	0.3	\$156.30
Kettles, Sara	Complete preparation of an independent goodwill impairment test model to check calculations in the goodwill valuation models received from from M. Portocarrero Neyra (Deloitte) and S. Ramakrishnan (Deloitte)	\$521.00	0.9	\$468.90
Kettles, Sara	Continue to prepare an independent goodwill impairment test model to check calculations in the goodwill valuation models received from from M. Portocarrero Neyra (Deloitte) and S. Ramakrishnan (Deloitte)	\$521.00	1.0	\$521.00
Kettles, Sara	Continuing to prepare an independent goodwill impairment test model to check calculations in the goodwill valuation models received from from M. Portocarrero Neyra (Deloitte) and S. Ramakrishnan (Deloitte)	\$521.00	2.8	\$1,458.80
Portocarrero Neyra, Manuel	Prepare comparisons between the current goodwill impairment valuation model prior goodwill impairment tests to check for consistency.	\$388.00	1.9	\$737.20
Portocarrero Neyra, Manuel	Prepare and compile comparisons between Westinghouse goodwill valuation models	\$388.00	2.4	\$931.20
Ramakrishnan, Swetha	Review and format of goodwill testing model	\$388.00	0.8	\$310.40

Westinghouse Electric Company LLC

Deloitte Transactions and Business Analytics LLP

Fees Sorted by Category for the Fee Period

March 29, 2017 - June 30, 2018

Date	Description	Rate	Hours	Fees
<i>Interim Goodwill Impairment Test</i>				
06/29/2017				
Kettles, Sara	Review other approaches in the goodwill impairment model and provide comments to M. Portocarrero Neyra and S. Ramakrishnan (Deloitte) regarding same	\$521.00	2.6	\$1,354.60
Kettles, Sara	Draft email correspondence to M. Portocarrero Neyra and S. Ramakrishnan (Deloitte) with feedback and comments regarding the goodwill impairment model	\$521.00	0.3	\$156.30
Kettles, Sara	Review tradename valuation in the goodwill impairment model including providing comments and feedback to M. Portocarrero Neyra and S. Ramakrishnan (Deloitte)	\$521.00	1.6	\$833.60
Kettles, Sara	Draft email correspondence to M. Portocarrero Neyra and S. Ramakrishnan (Deloitte) providing comments on the tradename valuation	\$521.00	0.3	\$156.30
Kettles, Sara	Review discounted cash flow analysis for the reporting units and provide comments to M. Portocarrero Neyra and S. Ramakrishnan (Deloitte)	\$521.00	0.9	\$468.90
Kettles, Sara	Continue to review the discount rate analysis of the reporting units and provide comments to M. Portocarrero Neyra (Deloitte) and S. Ramakrishnan (Deloitte)	\$521.00	2.3	\$1,198.30
Portocarrero Neyra, Manuel	Continue to make revisions and edits on the Westinghouse 3.31.17 goodwill valuation model for Operating Plants Business Reporting Unit	\$388.00	1.1	\$426.80
Portocarrero Neyra, Manuel	Make edits on the Westinghouse valuation model for Operating Plants Business Reporting Unit	\$388.00	0.9	\$349.20

Westinghouse Electric Company LLC

Deloitte Transactions and Business Analytics LLP

Fees Sorted by Category for the Fee Period

March 29, 2017 - June 30, 2018

Date	Description	Rate	Hours	Fees
<i>Interim Goodwill Impairment Test</i>				
06/29/2017				
Portocarrero Neyra, Manuel	Make revisions and edits on the Westinghouse 3.31.17 goodwill valuation model for Operating Plants Business Reporting Unit	\$388.00	2.5	\$970.00
Ramakrishnan, Swetha	Continue to compare Client developed projections of revenue and expenses to similar projections for guideline public companies.	\$388.00	0.7	\$271.60
Ramakrishnan, Swetha	Compare Client developed projections of revenue and expenses to similar projections for guideline public companies.	\$388.00	3.0	\$1,164.00
06/30/2017				
Kettles, Sara	Review supporting files for the goodwill test model provided by M. Portocarrero Neyra and S. Ramakrishnan (Deloitte)	\$521.00	0.6	\$312.60
Kettles, Sara	Continue to review the supporting files for the goodwill test model including providing comments to M. Portocarrero Neyra and S. Ramakrishnan (Deloitte)	\$521.00	2.3	\$1,198.30
Kettles, Sara	Review updated goodwill test model from M. Portocarrero Neyra and S. Ramakrishnan (Deloitte) based on my feedback provided	\$521.00	3.1	\$1,615.10
Kettles, Sara	Draft email correspondence to M. Portocarrero Neyra and S. Ramakrishnan (Deloitte) providing updates on the goodwill test model and scheduling meetings for next week	\$521.00	0.3	\$156.30
Portocarrero Neyra, Manuel	Make revisions and edits on the Westinghouse goodwill valuation model for New Plants and Major Projects Reporting Unit	\$388.00	2.1	\$814.80
Ramakrishnan, Swetha	Research recent transactions of Client and Client's competitors.	\$388.00	3.0	\$1,164.00
Ramakrishnan, Swetha	Research recent recent news articles of Client and Client's competitors.	\$388.00	1.6	\$620.80

Westinghouse Electric Company LLC

Deloitte Transactions and Business Analytics LLP

Fees Sorted by Category for the Fee Period

March 29, 2017 - June 30, 2018

Date	Description	Rate	Hours	Fees
<i>Interim Goodwill Impairment Test</i>				
06/30/2017				
Ramakrishnan, Swetha	Continue to research recent transactions, industry and recent news articles of Client and Client's competitors.	\$388.00	1.2	\$465.60
07/05/2017				
Adams, Keith	Meeting to discuss Westinghouse goodwill valuation model with S. Kettles and M. Portocarrero Neyra (Deloitte)	\$640.00	1.2	\$768.00
Kettles, Sara	Review updated goodwill valuation model	\$521.00	2.0	\$1,042.00
Kettles, Sara	Continue to review updated goodwill valuation model	\$521.00	1.8	\$937.80
Kettles, Sara	Meeting to discuss Westinghouse goodwill valuation model with K. Adams and M. Portocarrero Neyra (Deloitte)	\$521.00	1.2	\$625.20
Kettles, Sara	Update assumptions in the income and market approaches for the goodwill testing model based on the team meeting with K. Adams and M. Portocarrero Neyra (Deloitte)	\$521.00	2.5	\$1,302.50
Portocarrero Neyra, Manuel	Continued to make edits to goodwill valuation model for Westinghouse valuation model	\$388.00	2.1	\$814.80
Portocarrero Neyra, Manuel	Make edits and review goodwill valuation model for Westinghouse	\$388.00	2.4	\$931.20
Portocarrero Neyra, Manuel	Continue to make edits and review goodwill valuation model for Westinghouse	\$388.00	0.9	\$349.20
Portocarrero Neyra, Manuel	Meeting to discuss Westinghouse goodwill valuation model with K. Adams and S. Kettles (Deloitte)	\$388.00	1.2	\$465.60
07/06/2017				
Adams, Keith	Follow-up meeting to discuss updates made to Westinghouse goodwill valuation model with S. Kettles and M. Portocarrero Neyra (Deloitte)	\$640.00	0.6	\$384.00

Westinghouse Electric Company LLC

Deloitte Transactions and Business Analytics LLP

Fees Sorted by Category for the Fee Period

March 29, 2017 - June 30, 2018

Date	Description	Rate	Hours	Fees
<i>Interim Goodwill Impairment Test</i>				
07/06/2017				
Kettles, Sara	Update the goodwill testing model after team meeting related to the Westinghouse valuation model	\$521.00	0.9	\$468.90
Kettles, Sara	Draft email to J. Hiltz (WEC) to set up meeting with her to discuss initial draft valuation exhibits for interim goodwill impairment test	\$521.00	0.3	\$156.30
Kettles, Sara	Continue to review updates to the goodwill valuation model prior to team meeting regarding Westinghouse valuation model	\$521.00	2.9	\$1,510.90
Kettles, Sara	Follow-up meeting to discuss updates made to Westinghouse goodwill valuation model with K. Adams and M. Portocarrero Neyra (Deloitte)	\$521.00	0.6	\$312.60
Portocarrero Neyra, Manuel	Follow-up meeting to discuss updates made to Westinghouse goodwill valuation model with K. Adams and S. Kettles (Deloitte)	\$388.00	0.6	\$232.80
Portocarrero Neyra, Manuel	Format and revise goodwill valuation model for Westinghouse	\$388.00	2.1	\$814.80
Portocarrero Neyra, Manuel	Continue to format and revise valuation model for Westinghouse	\$388.00	1.1	\$426.80
Portocarrero Neyra, Manuel	Revise goodwill valuation model including reviewing value calculations and multiples in valuation model	\$388.00	2.1	\$814.80
07/07/2017				
Adams, Keith	Meeting with S. Kettles (Deloitte) to discuss updates to the goodwill valuation model	\$640.00	0.3	\$192.00
Kettles, Sara	Meeting with K. Adams (Deloitte) to discuss updates to the goodwill valuation model	\$521.00	0.3	\$156.30
Kettles, Sara	Update goodwill testing model based on additional conversations with C. Weber (WEC)	\$521.00	1.6	\$833.60

Westinghouse Electric Company LLC

Deloitte Transactions and Business Analytics LLP

Fees Sorted by Category for the Fee Period

March 29, 2017 - June 30, 2018

Date	Description	Rate	Hours	Fees
<i>Interim Goodwill Impairment Test</i>				
07/07/2017				
Kettles, Sara	Draft email correspondence attaching draft exhibit package of the goodwill impairment testing to the client, C. Weber, J. Hiltz, and D. Evankovich (Westinghouse) for their feedback and review	\$521.00	0.3	\$156.30
Portocarrero Neyra, Manuel	Analyze goodwill valuation model for Westinghouse	\$388.00	2.8	\$1,086.40
07/10/2017				
Adams, Keith	Meeting to discuss requirements for correctly reporting time on the goodwill impairment engagement to be compliant with bankruptcy court time reporting requirements with P. Hannagan, S. Kettles, M. Portocarrero Neyra, S. Ramakrishnan, T. Wright and M. Polachek (Deloitte)	\$640.00	0.6	\$384.00
Hannagan, Peter	Meeting to discuss requirements for reporting time on the goodwill impairment engagement to be compliant with bankruptcy court time reporting requirements with K. Adams, S. Kettles, M. Portocarrero Neyra, S. Ramakrishnan, T. Wright and M. Polachek (Deloitte)	\$561.00	0.6	\$336.60
Kettles, Sara	Meeting to discuss requirements for reporting time on the goodwill impairment engagement to be compliant with bankruptcy court time reporting requirements with P. Hannagan, K. Adams, M. Portocarrero Neyra, S. Ramakrishnan, T. Wright and M. Polachek (Deloitte)	\$521.00	0.6	\$312.60
Portocarrero Neyra, Manuel	Continue to review and analyze value calculations and multiples in goodwill valuation model	\$388.00	1.1	\$426.80

Westinghouse Electric Company LLC

Deloitte Transactions and Business Analytics LLP

Fees Sorted by Category for the Fee Period

March 29, 2017 - June 30, 2018

Date	Description	Rate	Hours	Fees
<i>Interim Goodwill Impairment Test</i>				
07/10/2017				
Portocarrero Neyra, Manuel	Meeting to discuss requirements for reporting time on the goodwill impairment engagement to be compliant with bankruptcy court time reporting requirements with P. Hannagan, S. Kettles, K. Adams, S. Ramakrishnan, T. Wright and M. Polachek (Deloitte)	\$388.00	0.6	\$232.80
Portocarrero Neyra, Manuel	Review and analyze value conclusions and multiples in goodwill valuation model	\$388.00	2.6	\$1,008.80
07/12/2017				
Portocarrero Neyra, Manuel	Conduct online market research related to general U.S. and global economic trends for Westinghouse goodwill impairment report.	\$388.00	2.6	\$1,008.80
Portocarrero Neyra, Manuel	Continue online research related to the factors and trends in the nuclear industry for Westinghouse goodwill impairment report.	\$388.00	0.6	\$232.80
Portocarrero Neyra, Manuel	Conduct online research related to the factors and trends in the nuclear industry for Westinghouse goodwill impairment report.	\$388.00	2.9	\$1,125.20
Portocarrero Neyra, Manuel	Populate and fill in information relating to goodwill valuation results and methodologies on Westinghouse report.	\$388.00	2.6	\$1,008.80
07/13/2017				
Barrazotto, Chip	Prepared Index prices from Bloomberg for the Westinghouse goodwill report	\$388.00	1.0	\$388.00
Kettles, Sara	Prepare the framework for the report for the valuation analysis of the goodwill impairment test	\$521.00	1.6	\$833.60
Portocarrero Neyra, Manuel	Populate base template for Westinghouse Report	\$388.00	2.7	\$1,047.60
Portocarrero Neyra, Manuel	Continued populating base template for Westinghouse report.	\$388.00	2.7	\$1,047.60
Portocarrero Neyra, Manuel	Continued populating base template for Westinghouse report.	\$388.00	1.5	\$582.00

Westinghouse Electric Company LLC

Deloitte Transactions and Business Analytics LLP

Fees Sorted by Category for the Fee Period

March 29, 2017 - June 30, 2018

Date	Description	Rate	Hours	Fees
<i>Interim Goodwill Impairment Test</i>				
07/13/2017				
Portocarrero Neyra, Manuel	Reviewing and editing Westinghouse report for goodwill impairment test.	\$388.00	2.7	\$1,047.60
07/14/2017				
Portocarrero Neyra, Manuel	Review Westinghouse Report for goodwill impairment test	\$388.00	2.4	\$931.20
07/17/2017				
Kettles, Sara	Review goodwill impairment report and provide feedback and comments to the M. Portocarrero Neyra (Deloitte)	\$521.00	2.9	\$1,510.90
Kettles, Sara	Continue the review of the goodwill impairment report and provide feedback and comments to M. Portocarrero Neyra (Deloitte)	\$521.00	1.1	\$573.10
Portocarrero Neyra, Manuel	Review Westinghouse draft report for goodwill impairment test	\$388.00	2.6	\$1,008.80
Portocarrero Neyra, Manuel	Continue to review Westinghouse draft report for goodwill impairment test	\$388.00	0.7	\$271.60
07/19/2017				
Adams, Keith	Reviewed the 3/31 goodwill impairment analysis	\$640.00	1.2	\$768.00
Hannagan, Peter	Review revisions to goodwill impairment analysis	\$561.00	0.6	\$336.60
Kettles, Sara	Update discount rate analysis for goodwill impairment model for updated data provided by C. Weber, J. Hiltz, and D. Evankovich (WEC)	\$521.00	1.7	\$885.70
Kettles, Sara	Review updates to the draft exhibits for the goodwill impairment test provided by M. Portocarrero Neyra (Deloitte)	\$521.00	0.6	\$312.60
Portocarrero Neyra, Manuel	Update Westinghouse goodwill valuation model with new projection data provided by J. Hiltz (Westinghouse)]	\$388.00	1.7	\$659.60
Portocarrero Neyra, Manuel	Continued updating Westinghouse goodwill valuation model with new information provided by J. Hiltz (Westinghouse)	\$388.00	2.3	\$892.40

Westinghouse Electric Company LLC

Deloitte Transactions and Business Analytics LLP

Fees Sorted by Category for the Fee Period

March 29, 2017 - June 30, 2018

Date	Description	Rate	Hours	Fees
<i>Interim Goodwill Impairment Test</i>				
07/19/2017				
Portocarrero Neyra, Manuel	Continued updating Westinghouse goodwill valuation model with new information provided by J. Hiltz (Westinghouse)	\$388.00	1.1	\$426.80
07/20/2017				
Kettles, Sara	Call with J. Hiltz (WEC) to discuss questions based on the updated exhibit package for the goodwill impairment test	\$521.00	0.3	\$156.30
Kettles, Sara	Analyze internal approvals for the exhibits and report for the goodwill impairment test	\$521.00	1.0	\$521.00
Kettles, Sara	Review updated valuation written report for goodwill impairment test based on current draft exhibits sent to the client, C. Weber, J. Hiltz, and D. Evankovich (Westinghouse)	\$521.00	0.3	\$156.30
Portocarrero Neyra, Manuel	Revise Westinghouse goodwill valuation excel model	\$388.00	1.6	\$620.80
Portocarrero Neyra, Manuel	Make revision to Westinghouse narrative report for goodwill impairment test	\$388.00	2.9	\$1,125.20
Portocarrero Neyra, Manuel	Continued reviewing and formatting draft goodwill valuation exhibits and report package	\$388.00	1.5	\$582.00
07/26/2017				
Kettles, Sara	Review internal approvals for the exhibits and report for the goodwill impairment test based on the updated valuation	\$521.00	0.6	\$312.60
07/27/2017				
Moss, Kevin	Review work product for goodwill impairment test	\$640.00	1.5	\$960.00

Westinghouse Electric Company LLC

Deloitte Transactions and Business Analytics LLP

Fees Sorted by Category for the Fee Period

March 29, 2017 - June 30, 2018

Date	Description	Rate	Hours	Fees
<i>Interim Goodwill Impairment Test</i>				
08/11/2017				
Adams, Keith	Participate in conference call with P. Hannagan (Deloitte), C. Weber and D. Evancovich (Westinghouse) to discuss PwC's requests related to sensitivity analysis for the March 31, 2017 goodwill impairment test.	\$640.00	0.5	\$320.00
Adams, Keith	Participate in conference call to discuss sensitivity analyses related to certain impacts to Westinghouses' goodwill impairment analyses with P. Hannagan (Deloitte) and C. Weber (Westinghouse)	\$640.00	0.5	\$320.00
Hannagan, Peter	Participate in conference call to discuss sensitivity analyses related to certain impacts to Westinghouses' goodwill impairment analyses with K. Adams (Deloitte) and C. Weber (Westinghouse)	\$561.00	0.5	\$280.50
Hannagan, Peter	Participate in conference call with K. Adams (Deloitte), C. Weber and D. Evancovich (Westinghouse) to discuss PwC's requests related to sensitivity analysis for the March 31, 2017 goodwill impairment test.	\$561.00	0.5	\$280.50
08/15/2017				
Adams, Keith	Participate in conference call to discuss certain impacts to Westinghouses' goodwill impairment analyses with P. Hannagan (Deloitte), C. Weber, D. Evancovich (Westinghouse) and PwC Audit team	\$640.00	0.6	\$384.00
Hannagan, Peter	Participate in conference call to discuss certain impacts to Westinghouses' goodwill impairment analyses with K. Adams (Deloitte), C. Weber, D. Evancovich (Westinghouse) and PwC Audit team	\$561.00	0.6	\$336.60
08/18/2017				
Portocarrero Neyra, Manuel	Revise narrative report relating to Westinghouse goodwill evaluation model test	\$388.00	2.9	\$1,125.20

Westinghouse Electric Company LLC

Deloitte Transactions and Business Analytics LLP

Fees Sorted by Category for the Fee Period

March 29, 2017 - June 30, 2018

Date	Description	Rate	Hours	Fees
<i>Interim Goodwill Impairment Test</i>				
09/07/2017				
Adams, Keith	Call with P. Hannagan (Deloitte) to review and discuss the data and assumptions for 3/31 goodwill testing sensitivity analysis with VC Summer impacts.	\$640.00	0.5	\$320.00
Hannagan, Peter	Call with K. Adams (Deloitte) to review and discuss the data and assumptions for 3/31 goodwill testing sensitivity analysis with VC Summer impacts.	\$561.00	0.5	\$280.50
09/11/2017				
Portocarrero Neyra, Manuel	Incorporate adjustments to Westinghouse goodwill valuation model based on information received from C. Weber (Westinghouse)	\$388.00	2.7	\$1,047.60
Portocarrero Neyra, Manuel	Continued incorporating adjustments to Westinghouse goodwill valuation model based on information received from C. Weber (Westinghouse)	\$388.00	1.8	\$698.40
09/12/2017				
Hannagan, Peter	Review revisions made to March 31 2017 goodwill impairment test model	\$561.00	0.9	\$504.90
09/13/2017				
Portocarrero Neyra, Manuel	Update and edit balance sheet information in goodwill valuation model based on information received from J. Hiltz (Westinghouse)	\$388.00	2.7	\$1,047.60
09/15/2017				
Portocarrero Neyra, Manuel	Revise and edit Westinghouse goodwill valuation report to reflect updated values and assumptions.	\$388.00	2.8	\$1,086.40
10/13/2017				
Adams, Keith	Review and signed final valuation report for 3/31/17 goodwill impairment test.	\$640.00	0.5	\$320.00
Subtotal for Interim Goodwill Impairment Test:			199.5	\$86,821.00

Westinghouse Electric Company LLC

Deloitte Transactions and Business Analytics LLP

Fees Sorted by Category for the Fee Period

March 29, 2017 - June 30, 2018

Date	Description	Rate	Hours	Fees
<i>Preparation of Fee Applications</i>				
08/10/2017				
Cooper, Carla	Prepare combined monthly fee statement for April through May	\$350.00	1.5	\$525.00
08/11/2017				
Cooper, Carla	Prepare April monthly fee reports for fee statement	\$350.00	1.8	\$630.00
Cooper, Carla	Prepare May monthly fee reports for fee statement	\$350.00	1.5	\$525.00
Cooper, Carla	Prepare June monthly fee reports for fee statement	\$350.00	1.7	\$595.00
08/17/2017				
Cooper, Carla	Review time reports to prepare July monthly fee statement	\$350.00	2.8	\$980.00
Cooper, Carla	Review valuation time reports to prepare June monthly fee statement	\$350.00	1.6	\$560.00
08/18/2017				
Cooper, Carla	Continue to prepare monthly fee statement for the period March 29, 2017 through June 30, 2017	\$350.00	1.7	\$595.00
Cooper, Carla	Prepare combined monthly fee statement for the period March 29, 2017 through June 30, 2017	\$350.00	2.3	\$805.00
08/21/2017				
Cooper, Carla	Prepare expense reports for July fee statement	\$350.00	2.1	\$735.00
08/28/2017				
Cooper, Carla	Prepare July monthly fee statement	\$350.00	1.8	\$630.00
08/29/2017				
Cooper, Carla	Preparation of first interim fee application for the period March 29, 2017 through July 31, 2017	\$350.00	2.4	\$840.00
Cooper, Carla	Continue preparation of first interim fee application	\$350.00	1.0	\$350.00
09/06/2017				
Cooper, Carla	Preparation of first interim fee application	\$350.00	1.0	\$350.00

Westinghouse Electric Company LLC

Deloitte Transactions and Business Analytics LLP

Fees Sorted by Category for the Fee Period

March 29, 2017 - June 30, 2018

Date	Description	Rate	Hours	Fees
<i>Preparation of Fee Applications</i>				
09/07/2017				
Cooper, Carla	Prepare July monthly fee statement	\$350.00	0.6	\$210.00
09/08/2017				
Cooper, Carla	Continue preparation of first interim fee application	\$350.00	1.1	\$385.00
Cooper, Carla	Prepare first interim fee application.	\$350.00	2.5	\$875.00
09/11/2017				
Cooper, Carla	Preparation of first interim fee application.	\$350.00	0.5	\$175.00
09/12/2017				
Cooper, Carla	Prepare first interim fee application for the period March 29, 2017 through July 31, 2017	\$350.00	0.8	\$280.00
09/14/2017				
Cooper, Carla	Finalize preparation of first interim fee application exhibits.	\$350.00	1.5	\$525.00
09/15/2017				
Cooper, Carla	Review time reports to prepare August monthly fee statement	\$350.00	0.7	\$245.00
09/18/2017				
Cooper, Carla	Prepare August monthly fee statement	\$350.00	0.7	\$245.00
09/22/2017				
Cooper, Carla	Prepare August monthly fee statement	\$350.00	1.5	\$525.00
09/28/2017				
Cooper, Carla	Edits to August 2017 monthly fee statement for filing.	\$350.00	0.7	\$245.00
Cooper, Carla	Prepare August 2017 monthly fee statement.	\$350.00	0.9	\$315.00
09/29/2017				
Cooper, Carla	Complete preparation of August 2017 monthly fee statement.	\$350.00	0.5	\$175.00
10/09/2017				
Cooper, Carla	Review time reports to prepare September 2017 monthly fee statement.	\$350.00	0.5	\$175.00

Westinghouse Electric Company LLC

Deloitte Transactions and Business Analytics LLP

Fees Sorted by Category for the Fee Period

March 29, 2017 - June 30, 2018

Date	Description	Rate	Hours	Fees
<i>Preparation of Fee Applications</i>				
10/10/2017				
Cooper, Carla	Review time reports to prepare September 2017 monthly fee statement.	\$350.00	1.3	\$455.00
Cooper, Carla	Email correspondence with J. Race (Deloitte) regarding fee statement process.	\$350.00	0.2	\$70.00
10/11/2017				
Cooper, Carla	Prepare September 2017 monthly fee statement.	\$350.00	1.9	\$665.00
10/16/2017				
Cooper, Carla	Edits to September 2017 monthly fee statement for filing.	\$350.00	0.6	\$210.00
11/20/2017				
Abrom, Carisa	Prepare October monthly fee statement.	\$350.00	1.8	\$630.00
12/01/2017				
Abrom, Carisa	Prepare November monthly fee statement.	\$350.00	1.8	\$630.00
01/16/2018				
Abrom, Carisa	Prepare December monthly fee statement.	\$350.00	0.7	\$53.79
Abrom, Carisa	Prepare November monthly fee statement.	\$350.00	0.8	\$61.47
01/22/2018				
Abrom, Carisa	Prepare second interim fee application.	\$350.00	1.6	\$122.94
04/17/2018				
Abrom, Carisa	Prepare March monthly fee statement.	\$350.00	1.3	\$455.00
04/18/2018				
Abrom, Carisa	Revise March monthly fee statement.	\$350.00	0.8	\$280.00
04/24/2018				
Abrom, Carisa	Finalize March monthly fee statement for filing.	\$350.00	0.3	\$105.00

Westinghouse Electric Company LLC

Deloitte Transactions and Business Analytics LLP

Fees Sorted by Category for the Fee Period

March 29, 2017 - June 30, 2018

Date	Description	Rate	Hours	Fees
------	-------------	------	-------	------

Preparation of Fee Applications

05/14/2018

Abrom, Carisa	Prepare third interim fee application.	\$350.00	1.8	\$630.00
---------------	--	----------	-----	----------

Subtotal for Preparation of Fee Applications:			50.6	\$16,863.20
---	--	--	------	-------------

Project Management

03/30/2017

Savage Jones, Colette	Created searches for the discovery review process	\$473.00	0.7	\$331.10
-----------------------	---	----------	-----	----------

04/03/2017

Cruz, Vinnrique (Nikki)	Performed quality control for the discovery email database	\$406.00	0.8	\$324.80
-------------------------	--	----------	-----	----------

04/04/2017

Cruz, Vinnrique (Nikki)	Reviewed database permissions for the database of discovery emails	\$406.00	0.5	\$203.00
-------------------------	--	----------	-----	----------

Cruz, Vinnrique (Nikki)	Updated database permissions for the database of discovery emails	\$406.00	0.6	\$243.60
-------------------------	---	----------	-----	----------

04/12/2017

Savage Jones, Colette	Updated relativity search requests for discovery email review	\$473.00	0.5	\$236.50
-----------------------	---	----------	-----	----------

04/14/2017

Savage Jones, Colette	Updated email threading search priorities for discovery email review	\$473.00	0.3	\$141.90
-----------------------	--	----------	-----	----------

04/17/2017

Savage Jones, Colette	Reviewed machine assisted translation requirements for discovery dispute emails	\$473.00	0.4	\$189.20
-----------------------	---	----------	-----	----------

Subtotal for Project Management:			3.8	\$1,670.10
----------------------------------	--	--	-----	------------

Technical Support

03/29/2017

Amey, Felix	Draft login emails and sent to users for Relativity access	\$340.00	0.3	\$102.00
-------------	--	----------	-----	----------

Subtotal for Technical Support:			0.3	\$102.00
---------------------------------	--	--	-----	----------

Westinghouse Electric Company LLC

Deloitte Transactions and Business Analytics LLP

Fees Sorted by Category for the Fee Period

March 29, 2017 - June 30, 2018

Date	Description	Rate	Hours	Fees
<i>Trade Name Impairment Test</i>				
01/16/2018				
Hannagan, Peter	Discuss trade name impairment test requirements with C. Weber (Westinghouse).	\$561.00	1.0	\$561.00
01/17/2018				
Hannagan, Peter	Review prior Westinghouse trade name impairment test analyses to develop information request.	\$561.00	1.8	\$1,009.80
02/02/2018				
Adams, Keith	Discuss trade name impairment test with C. Weber (Westinghouse).	\$640.00	0.5	\$320.00
02/12/2018				
Adams, Keith	Call with J. Young, C. Weber, J. Hiltz (Westinghouse) and P. Hannagan and T. Sawyer (Deloitte) on Westinghouse business plan.	\$640.00	1.2	\$768.00
Hannagan, Peter	Call with J. Young, C. Weber, J. Hiltz (Westinghouse) and K. Adams and T. Sawyer (Deloitte) on Westinghouse business plan.	\$561.00	1.2	\$673.20
Sawyer, Thomas	Call with J. Young, C. Weber, J. Hiltz (Westinghouse) and P. Hannagan and K. Adams (Deloitte) on Westinghouse business plan.	\$388.00	1.2	\$465.60
02/20/2018				
Barrazotto, Chip	Meeting with P. Hannagan (Deloitte) to discuss trade name impairment valuation project.	\$388.00	0.4	\$155.20
Barrazotto, Chip	Research the weighted average cost of capital analysis for Westinghouse Electric Company LLC.	\$388.00	3.3	\$1,280.40
Barrazotto, Chip	Review of Westinghouse projections, including WEC Business Plan and the WEC 2018 Trade Name Impairment Test Statement of Work between Westinghouse and Deloitte.	\$388.00	2.8	\$1,086.40

Westinghouse Electric Company LLC

Deloitte Transactions and Business Analytics LLP

Fees Sorted by Category for the Fee Period

March 29, 2017 - June 30, 2018

Date	Description	Rate	Hours	Fees
<i>Trade Name Impairment Test</i>				
02/20/2018				
Barrazotto, Chip	Review the Westinghouse Goodwill Impairment testing report as of December 31, 2016 to compare and support certain valuation inputs selected.	\$388.00	1.7	\$659.60
Hannagan, Peter	Meeting with C. Barrazotto (Deloitte) to discuss trade name impairment valuation project.	\$561.00	0.4	\$224.40
02/21/2018				
Barrazotto, Chip	Create a historical balance sheet for Westinghouse.	\$388.00	2.1	\$814.80
Barrazotto, Chip	Create an exhibit to estimate the fair value of the Westinghouse Trade Name using the relief from royalty valuation method and financial information provided by Westinghouse.	\$388.00	3.5	\$1,358.00
Barrazotto, Chip	Create an exhibit to estimate the Internal Rate of Return using the financial information and projections provided by Westinghouse.	\$388.00	3.4	\$1,319.20
02/22/2018				
Barrazotto, Chip	Create an exhibit in the Trade Name valuation model to estimate the weighted average return on assets.	\$388.00	2.7	\$1,047.60
Barrazotto, Chip	Review and edit the trade name valuation model, including current exhibits.	\$388.00	3.2	\$1,241.60
Barrazotto, Chip	Update trade name valuation model.	\$388.00	2.6	\$1,008.80
02/23/2018				
Barrazotto, Chip	Edit Westinghouse trade name valuation model.	\$388.00	2.2	\$853.60
Barrazotto, Chip	Discuss trade name impairment test model with P. Hannagan (Deloitte).	\$388.00	0.5	\$194.00
Barrazotto, Chip	Update industry, company, economic and valuation analysis summary sections of the Westinghouse trade name impairment testing report.	\$388.00	3.6	\$1,396.80

Westinghouse Electric Company LLC

Deloitte Transactions and Business Analytics LLP

Fees Sorted by Category for the Fee Period

March 29, 2017 - June 30, 2018

Date	Description	Rate	Hours	Fees
<i>Trade Name Impairment Test</i>				
02/23/2018				
Barrazotto, Chip	Prepare draft of report for Westinghouse trade name impairment testing valuation.	\$388.00	3.2	\$1,241.60
Hannagan, Peter	Discuss trade name impairment test model with C. Barrazotto (Deloitte).	\$561.00	0.5	\$280.50
02/26/2018				
Barrazotto, Chip	Revise Westinghouse trade name valuation exhibit.	\$388.00	3.1	\$1,202.80
Barrazotto, Chip	Update trade name valuation sections of the Westinghouse trade name impairment report.	\$388.00	3.4	\$1,319.20
02/27/2018				
Barrazotto, Chip	Revise Westinghouse trade name valuation exhibit.	\$388.00	1.1	\$426.80
02/28/2018				
Barrazotto, Chip	Update the trade name impairment analysis for the new tax rate.	\$388.00	0.3	\$116.40
03/01/2018				
Barrazotto, Chip	Analyze exhibits in Westinghouse trade name model were linked correctly, including updating final assumptions of draft model.	\$388.00	1.4	\$543.20
Barrazotto, Chip	Update Westinghouse trade name impairment model.	\$388.00	2.7	\$1,047.60
Hannagan, Peter	Review valuation model for Westinghouse trade name impairment test.	\$561.00	2.4	\$1,346.40
03/02/2018				
Hannagan, Peter	Read emails from J. Hiltz (Westinghouse) regarding trade name impairment test information.	\$561.00	1.0	\$561.00
Hannagan, Peter	Provide comments to C. Barrazotto (Deloitte) via email on first draft of impairment test model.	\$561.00	2.9	\$1,626.90

Westinghouse Electric Company LLC

Deloitte Transactions and Business Analytics LLP

Fees Sorted by Category for the Fee Period

March 29, 2017 - June 30, 2018

Date	Description	Rate	Hours	Fees
<i>Trade Name Impairment Test</i>				
03/05/2018				
Barrazotto, Chip	Meeting with P. Hannagan (Deloitte), C. Weber (Westinghouse), and J. Hiltz (Westinghouse) to discuss trade name impairment valuation project.	\$388.00	0.4	\$155.20
Barrazotto, Chip	Update Westinghouse trade name impairment model based on meeting with P. Hannagan, C. Weber, and J. Hiltz.	\$388.00	2.4	\$931.20
Barrazotto, Chip	Update Westinghouse trade name impairment model.	\$388.00	3.3	\$1,280.40
Hannagan, Peter	Review draft interim trade name impairment test analysis.	\$561.00	1.6	\$897.60
Hannagan, Peter	Meeting with C. Barrazotto (Deloitte), C. Weber (Westinghouse), and J. Hiltz (Westinghouse) to discuss trade name impairment valuation project.	\$561.00	0.4	\$224.40
03/06/2018				
Adams, Keith	Review draft trade name impairment test.	\$640.00	2.0	\$1,280.00
Barrazotto, Chip	Finalize first draft of the trade name impairment model.	\$388.00	2.2	\$853.60
Hannagan, Peter	Review revised draft interim trade name impairment test analysis.	\$561.00	1.9	\$1,065.90
03/07/2018				
Adams, Keith	Review revised draft trade name impairment test.	\$640.00	1.9	\$1,216.00
03/08/2018				
Ramakrishnan, Swetha	Perform math check for trade name valuation model for Westinghouse.	\$388.00	3.0	\$1,164.00
03/12/2018				
Barrazotto, Chip	Perform additional Nuclear/Electric Industry research to finalize respective sections of the trade name impairment report.	\$388.00	3.3	\$1,280.40
Barrazotto, Chip	Update trade name impairment report.	\$388.00	3.2	\$1,241.60

Westinghouse Electric Company LLC

Deloitte Transactions and Business Analytics LLP

Fees Sorted by Category for the Fee Period

March 29, 2017 - June 30, 2018

Date	Description	Rate	Hours	Fees
<i>Trade Name Impairment Test</i>				
03/13/2018				
Barrazotto, Chip	Set up archive for Westinghouse trade name impairment documents.	\$388.00	1.7	\$659.60
Barrazotto, Chip	Review Westinghouse trade name impairment model.	\$388.00	2.7	\$1,047.60
Hannagan, Peter	Review additional information provided by J. Hiltz (Westinghouse) for trade name impairment test.	\$561.00	1.1	\$617.10
03/14/2018				
Barrazotto, Chip	Gather materials to respond to initial review comments in regards to the Westinghouse Trade Name impairment model.	\$388.00	2.3	\$892.40
03/16/2018				
Barrazotto, Chip	Meeting with P. Hannagan (Deloitte) and J. Hiltz (Westinghouse) to discuss certain exhibits and balance sheet items for the Westinghouse trade name impairment model.	\$388.00	0.5	\$194.00
Hannagan, Peter	Meeting with C. Barrazotto (Deloitte) and J. Hiltz (Westinghouse) to discuss certain exhibits and balance sheet items for the Westinghouse trade name impairment model.	\$561.00	0.5	\$280.50
03/26/2018				
Barrazotto, Chip	Update Westinghouse trade name impairment model.	\$388.00	2.3	\$892.40
Hannagan, Peter	Review trade name impairment test report.	\$561.00	3.4	\$1,907.40
03/27/2018				
Barrazotto, Chip	Update Westinghouse trade name impairment report.	\$388.00	1.7	\$659.60
03/28/2018				
Adams, Keith	Review Westinghouse trade name impairment test narrative report.	\$640.00	1.2	\$768.00
03/29/2018				
Hannagan, Peter	Address review comments on trade name impairment test report.	\$561.00	0.5	\$280.50

Westinghouse Electric Company LLC

Deloitte Transactions and Business Analytics LLP

Fees Sorted by Category for the Fee Period

March 29, 2017 - June 30, 2018

Date	Description	Rate	Hours	Fees
<i>Trade Name Impairment Test</i>				
04/02/2018				
Barrazotto, Chip	Finalize Westinghouse trade name impairment report.	\$388.00	1.8	\$698.40
04/03/2018				
Barrazotto, Chip	Archive final workpapers for Westinghouse trade name impairment analysis.	\$388.00	1.7	\$659.60
04/04/2018				
Kandukuri, Pavani	Review deliverables for Westinghouse trade name impairment test.	\$388.00	0.3	\$116.40
04/05/2018				
Moss, Kevin	Review deliverables for Westinghouse trade name impairment test.	\$640.00	1.5	\$960.00
04/09/2018				
Barrazotto, Chip	Respond to PwC's questions regarding the trade name impairment model, including preparation of supporting documentation.	\$388.00	2.2	\$853.60
Hannagan, Peter	Review trade name impairment model and supporting documentation.	\$561.00	2.1	\$1,178.10
04/12/2018				
Barrazotto, Chip	Revise trade name impairment test report.	\$388.00	0.5	\$194.00
04/16/2018				
Moss, Kevin	Review revised deliverables for Westinghouse trade name impairment test.	\$640.00	1.5	\$960.00
05/17/2018				
Barrazotto, Chip	Finalize trade name impairment report/exhibits.	\$388.00	1.0	\$388.00
05/21/2018				
Barrazotto, Chip	Consolidated the finalized trade name impairment report and exhibits and sent to Westinghouse.	\$388.00	0.5	\$194.00
Subtotal for Trade Name Impairment Test:			117.9	\$52,141.90
Total			374.7	\$158,482.20

Westinghouse Electric Company LLC

Deloitte Transactions and Business Analytics LLP

Fees Sorted by Category for the Fee Period

March 29, 2017 - June 30, 2018

Recapitulation

Name	Rate	Hours	Fees
Adams, Keith	\$640.00	13.6	\$8,704.00
Moss, Kevin	\$640.00	4.5	\$2,880.00
Hannagan, Peter	\$561.00	26.9	\$15,090.90
Kettles, Sara	\$521.00	49.6	\$25,841.60
Savage Jones, Colette	\$473.00	1.9	\$898.70
Cruz, Vinnrique (Nikki)	\$406.00	1.9	\$771.40
Barrazotto, Chip	\$388.00	81.9	\$31,777.20
Kandukuri, Pavani	\$388.00	0.3	\$116.40
Portocarrero Neyra, Manuel	\$388.00	103.8	\$40,274.40
Ramakrishnan, Swetha	\$388.00	35.6	\$13,812.80
Sawyer, Thomas	\$388.00	1.2	\$465.60
Abrom, Carisa	\$350.00	10.9	\$2,730.00
Cooper, Carla	\$350.00	39.7	\$13,895.00
Amey, Felix	\$340.00	0.3	\$102.00
Knowles, Suzanne	\$340.00	0.6	\$204.00
Naga Jayadev, Mokkapati	\$340.00	1.0	\$340.00
Tangudu, Praveen	\$340.00	1.0	\$340.00

EXHIBIT B

Deloitte Transactions and Business Analytics LLP
191 Peachtree Street, Suite 2000
Atlanta, GA 30303-1749
Telephone: 404.631.3455
Facsimile: 404.443.9555
Keith Adams

Valuation and Discovery Services Provider

In re:

WESTINGHOUSE ELECTRIC COMPANY
LLC, *et al.*,¹
Debtors.

| Chapter 11

| Case No. 17-10751 (MEW)

(Jointly Administered)

**CERTIFICATION UNDER GUIDELINES FOR FEES AND DISBURSEMENTS
FOR PROFESSIONALS IN RESPECT OF FINAL FEE
APPLICATION BY DELOITTE TRANSACTIONS AND BUSINESS ANALYTICS LLP
FOR COMPENSATION FOR SERVICES RENDERED AS VALUATION AND
DISCOVERY SERVICES PROVIDER TO THE DEBTORS
FOR THE PERIOD MARCH 29, 2017 THROUGH JUNE 30, 2018**

Keith Adams, deposes and says:

1. I am a principal of Deloitte Transactions and Business Analytics LLP (“DTBA”), which has an office located at 191 Peachtree Street, Suite 2000, Atlanta, GA 30303. I make this certification in connection with the final fee application (the “Final Application”) of DTBA, in the above-captioned debtors’ (the “Debtors”) chapter 11 cases.

2. I submit this certification with respect to DTBA’s compliance with and pursuant to the Court’s General Order M-447, the *Amended Guidelines for Fees and Disbursements for Professionals in the Southern District of New York* adopted by the Court on November 25, 2009 (the “Local Guidelines”), and the *United States Trustee Guidelines for*

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, if any, are: Westinghouse Electric Company LLC (0933), CE Nuclear Power International, Inc. (8833), Fauske and Associates LLC (8538), Field Services, LLC (2550), Nuclear Technology Solutions LLC (1921), PaR Nuclear Holding Co., Inc. (7944), PaR Nuclear, Inc. (6586), PCI Energy Services LLC (9100), Shaw Global Services, LLC (0436), Shaw Nuclear Services, Inc. (6250), Stone & Webster Asia Inc. (1348), Stone & Webster Construction Inc. (1673), Stone & Webster, Inc. d/b/a WECTEC Global Project Services Inc. (8572); Stone & Webster International Inc. (1586), Stone & Webster Services LLC (5448), Toshiba Nuclear Energy Holdings (UK) Limited (N/A), TSB Nuclear Energy Services Inc. (2348), WEC Carolina Energy Solutions, Inc. (8735), WEC Carolina Energy Solutions, LLC (2002), WEC Engineering Services Inc. (6759), WEC Equipment & Machining Solutions, LLC (3135), WEC Specialty LLC (N/A), WEC Welding and Machining, LLC (8771), WECTEC Contractors Inc. (4168), WECTEC LLC (6222), WECTEC Staffing Services LLC (4135), Westinghouse Energy Systems LLC (0328), Westinghouse Industry Products International Company LLC (3909), Westinghouse International Technology LLC (N/A), and Westinghouse Technology Licensing Company LLC (5961). The Debtors’ principal offices are located at 1000 Westinghouse Drive, Cranberry Township, Pennsylvania 16066.

*Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. §330, effective January 30, 1996 (the “UST Guidelines”) (collectively, and with the *Order to Establish Procedures for Interim Compensation and Reimbursement of Expenses of Professionals entered in these cases on May 24, 2017 (the “Compensation Order”) the “Guidelines”).**

3. In compliance with the Guidelines, I hereby certify that:

a. I have read the Final Application and am familiar with the services for which compensation is being sought that are described therein;

b. To the best of my knowledge, information and belief, the fees and disbursement sought in the Final Application are in substantial compliance with the Guidelines.

c. The fees and disbursements sought in the Final Application are billed at rates or in accordance with practice customarily employed by DTBA for similar services and generally accepted by DTBA’s clients.

d. To the extent applicable, DTBA has not made a profit with respect to the expenses, if any, requested in the Final Application.

e. No agreement or understanding exists between DTBA and any other non-affiliated or unrelated person or persons for the sharing of compensation received or to be received for professional services rendered in or in connection with these cases.

f. DTBA has not entered into any agreement with the office of the United States Trustee, the Debtors, any creditor or any other party in interest, for the purpose of fixing the amount of any of the fees or other compensation allowed out of or paid from the assets of the Debtors.

g. Copies of the Final Application were provided to the appropriate parties on or about the date set for the filing of applications by the Compensation Order.

/s/ Keith Adams
Keith Adams
Principal

Dated: October 1, 2018